

U.S. Department of Justice
United States Marshals Service

PROCESS RECEIPT AND RETURN

See *"Instructions for Service of Process by U.S. Marshal"*

PLAINTIFF United States of America	COURT CASE NUMBER 25-CV-01233
DEFENDANT Justin T. Ederle	TYPE OF PROCESS Personal
SERVE AT { NAME OF INDIVIDUAL, COMPANY, CORPORATION, ETC. TO SERVE OR DESCRIPTION OF PROPERTY TO SEIZE OR CONDEMN Justin T. Ederle ADDRESS (Street or RFD, Apartment No., City, State and ZIP Code) 75 Fairways Village Drive #12, Dorado, PR 00646	
SEND NOTICE OF SERVICE COPY TO REQUESTER AT NAME AND ADDRESS BELOW Emily McClure U.S. Department of Justice Tax Division, P.O. Box 227, Washington, D.C. 20044 emily.k.mcclure@usdoj.gov	Number of process to be served with this Form 285 1 Number of parties to be served in this case 1 Check for service on U.S.A.

SPECIAL INSTRUCTIONS OR OTHER INFORMATION THAT WILL ASSIST IN EXPEDITING SERVICE (Include Business and Alternate Addresses, All Telephone Numbers, and Estimated Times Available for Service):


Signature of Attorney other Originator requesting service on behalf of: EMILY MCCLURE Digitally signed by EMILY MCCLURE Date: 2025.04.28 10:26:11 -04'00'	<input checked="" type="checkbox"/> PLAINTIFF <input type="checkbox"/> DEFENDANT	TELEPHONE NUMBER (202) 353-5289	DATE
--	---	------------------------------------	------

SPACE BELOW FOR USE OF U.S. MARSHAL ONLY - DO NOT WRITE BELOW THIS LINE

I acknowledge receipt for the total number of process indicated. (Sign only for USM 285 if more than one USM 285 is submitted)	Total Process 1	District of Origin No. 69	District to Serve No. 69	Signature of Authorized USMS Deputy or Clerk JAVIER OTERO-COLON (Affiliate) Digitally signed by JAVIER OTERO-COLON (Affiliate) Date: 2025.04.28 12:13:35 -04'00'	Date
---	---------------------------	-------------------------------------	------------------------------------	---	------

I hereby certify and return that I ☐ have personally served, ☐ have legal evidence of service, ☐ have executed as shown in "Remarks", the process described on the individual, company, corporation, etc., at the address shown above on the on the individual, company, corporation, etc. shown at the address inserted below.

☒ I hereby certify and return that I am unable to locate the individual, company, corporation, etc. named above (See remarks below)

Name and title of individual served (if not shown above)	Date 06/20/2025	Time 04:07 <input type="checkbox"/> am <input checked="" type="checkbox"/> pm
Address (complete only different than shown above)	Signature of U.S. Marshal or Deputy 	

Costs shown on [attached USMS Cost Sheet](#) >>

REMARKS

06/16/2025: For the third time residence was visited, Knocked the door several times, called Mr. Ederle's but no answer. Parking lot assigned to him was occupied.

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)	
)	Case No. 3:25-cv-01233
Petitioner,)	
)	
v.)	
)	
JUSTIN T. EDERLE,)	
)	
Respondent.)	

ORDER TO SHOW CAUSE

Upon the petition of the United States of America and the Declaration of Revenue Agent Anton Pukhalenko, it is hereby **ORDERED** as follows:

1. The Respondent, Justin T. Ederle, is **ORDERED** to appear before this Court on the _____ day of _____, 2025 (at least 60 days after entry of this order), at ____:____.m., to show cause why he should not be compelled to obey the Internal Revenue Service summons served upon him.
2. A copy of this Order to Show Cause, together with the Petition to Enforce IRS Summons and the Declaration of Revenue Agent Anton Pukhalenko, shall be served in accordance with Fed. R. Civ. P. 4(e) upon the Respondent, Justin T. Ederle, within 30 days of the date that this order is served upon counsel for the United States or as soon as possible thereafter. Pursuant to Rule 4.1(a), this Court hereby appoints Revenue Agent Anton Pukhalenko, any other person designated by the IRS, or any other person designated by the Justice Department to effect service in this case upon the Respondent.
3. Proof of service effected pursuant to Paragraph 2 shall be filed with the Clerk as soon as practicable.

4. Because the record in this case reflects a *prima facie* showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Internal Revenue Service's possession, and that the administrative steps required by the Internal Revenue Code have been followed, the burden of coming forward has shifted to the Respondent, Justin Ederle, to oppose enforcement of the summons.
5. If the Respondent, Justin Ederle, has any defense to present or opposition to the petition, such defense or opposition shall be made in writing and filed with the Clerk, with copies served on counsel for the United States, at least 21 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 days prior to the date set for the show cause hearing.
6. At the show cause hearing, only those issues brought into controversy by the responsive pleadings and factual allegations supported by affidavit or declaration will be considered. Any uncontested allegation in the petition will be considered admitted.
7. The Respondent, Justin Ederle, may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at the address on the petition, at least 21 days prior to the date set for the show cause hearing, that the Respondent has no objection to enforcement of the summons. The Respondent's appearance at the hearing will then be excused.

The Respondent, Justin Ederle, is hereby notified that a failure to comply with this Order may subject him to sanctions for contempt of court.

Entered: _____, 2025

United States District Court Judge
United States District Court
District of Puerto Rico